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HOUSE BILL 245

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Debbie A. Rodella

FOR THE INDIAN AFFAIRS COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION
FOR INDIAN HEALTH SERVICE PAYMENTS FOR MEDICAL AND HEALTH
SERVICES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998,
Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL
AND HEALTH CARE SERVICES.--

A. Receipts from payments by the United States
government or any agency thereof for provision of medical and
other health services by medical doctors, osteopathic
physicians and podiatrists or of medical, other health and
palliative services by hospices or nursing homes to medicare
beneficiaries pursuant to the provisions of Title 18 of the

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underscored material = new
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1 federal Social Security Act may be deducted from gross
2 receipts.

3 B. Receipts from payments by a third-party
4 administrator of the federal TRICARE program for provision of
5 medical and other health services by medical doctors and
6 osteopathic physicians to covered beneficiaries may be deducted
7 from gross receipts.

8 C. Receipts from payments by or on behalf of the
9 Indian health service of the United States department of health
10 and human services for provision of medical and other health
11 services by medical doctors and osteopathic physicians to
12 covered beneficiaries may be deducted from gross receipts.

13 [~~G.~~] D. Receipts from payments by the United States
14 government or any agency thereof for medical services provided
15 by a clinical laboratory to medicare beneficiaries pursuant to
16 the provisions of Title 18 of the federal Social Security Act
17 may be deducted from gross receipts. [~~pursuant to the~~
18 ~~following schedule:~~

19 ~~(1) from July 1, 2003 through June 30, 2004,~~
20 ~~thirty-three and one-third percent of the receipts may be~~
21 ~~deducted;~~

22 ~~(2) from July 1, 2004 through June 30, 2005,~~
23 ~~sixty-six and two-thirds percent of the receipts may be~~
24 ~~deducted; and~~

25 ~~(3) after June 30, 2005, one hundred percent~~

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underscored material = new
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1 ~~of the receipts may be deducted.~~

2 ~~D.]~~ E. Receipts from payments by the United States
3 government or any agency thereof for medical, other health and
4 palliative services provided by a home health agency to
5 medicare beneficiaries pursuant to the provisions of Title 18
6 of the federal Social Security Act may be deducted from gross
7 receipts. ~~[pursuant to the following schedule:~~

8 ~~(1) from July 1, 2003 through June 30, 2004,~~
9 ~~thirty-three and one-third percent of the receipts may be~~
10 ~~deducted;~~

11 ~~(2) from July 1, 2004 through June 30, 2005,~~
12 ~~sixty-six and two-thirds percent of the receipts may be~~
13 ~~deducted; and~~

14 ~~(3) after June 30, 2005, one hundred percent~~
15 ~~of the receipts may be deducted.~~

16 ~~E.]~~ F. For the purposes of this section:

17 (1) "clinical laboratory" means a laboratory
18 accredited pursuant to 42 USCA 263a;

19 (2) "home health agency" means a for-profit
20 entity that is licensed by the department of health and
21 certified by the federal centers for medicare and medicaid
22 services as a home health agency and certified to provide
23 medicare services;

24 (3) "hospice" means a for-profit entity
25 licensed by the department of health as a hospice and certified

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1 to provide medicare services;

2 (4) "medical doctor" means a person licensed
3 as a physician to practice medicine pursuant to the provisions
4 of the Medical Practice Act;

5 (5) "nursing home" means a for-profit entity
6 licensed by the department of health as a nursing home and
7 certified to provide medicare services;

8 (6) "osteopathic physician" means a person
9 licensed as an osteopathic physician pursuant to the provisions
10 of Chapter 61, Article 10 NMSA 1978;

11 (7) "podiatrist" means a person licensed as a
12 podiatrist pursuant to the provisions of the Podiatry Act; and

13 (8) "TRICARE program" means the program
14 defined in 10 U.S.C. 1072(7)."

15 Section 2. EFFECTIVE DATE.--The effective date of the
16 provisions of this act is July 1, 2007.